

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 23, 2017
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison ("Bo") Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and L. Samuel Williams, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Sergeant J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the December 19, 2016, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The December 2016 financial statements were accepted as submitted.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2016145 - Bereket E. Baissa, CPA - Approve the signed Consent Order (Appendix I).

Case Nos. C2016177-1 and C2016177 -2 - David E. Cochran and David Cochran, CPA, PLLC - Approve the signed Consent Order (Appendix II).

Case No. C2016259 - Patricia F. Mueller, CPA - Approve the signed Consent Order. Mr. Womble did not participate in any discussion or vote on this matter (Appendix III).

Case No. C2016362-1 - Brian D. Donahue, CPA - Approve the signed Consent Order (Appendix IV).

Case Nos. C2016174-1 and C2016174-2 - Michael A. Jakielski, CPA - Approve the signed Consent Order (Appendix V)

Case No. C2016130 - James B. Whitney, CPA - Approve a Notice of Hearing for May 25, 2017, at 10:00 a.m.

Case No. C2016131 - Melanie Drake - Approve a Notice of Hearing for May 25, 2017, at 10:00 a.m.

Case No. C2016143 - Margaret F. Stampley - Approve a Notice of Hearing for May 25, 2017, at 10:00 a.m.

Case No. C2013123 - Close the case without prejudice.

Case Nos. C2016275-1 and C2016275-2 -William Marsh Palmer, CPA and William M. Palmer, CPA- Approve the signed Consent Order (Appendix VI).

Case Nos. C2016279-1 and C2016279 - Richard W. Wood, CPA and Richard W. Wood, CPA, PA - Approve the signed Consent Order (Appendix VII).

Case Nos. C2016223-1 and C2016223-2 - Deidre Clare Morrison, CPA and Deidre C. Morrison, CPA - Approve the signed Consent Order (Appendix VIII).

Case Nos. C2016225-1 and C2016225-2 - Martin Lee Price, CPA and Martin L. Price, CPA, PA - Approve the signed Consent Order (Appendix IX).

Case Nos. C2016283-1 and C2016283-2 - Herman Lee Miller, CPA and H. Lee Miller, CPA - Approve the signed Consent Order (Appendix X).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Biggs moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Katrina Dukes Bryant
Tamzin Elaine Ellerbeck
Holly Darcey Evans
Anthony J. Gentile, Jr.
Se Houn Kim
Kelsey Ann Magraw

Daniel R. Majan-Priegues
Ellen Margaret McCarthy
David Rios
Jonathan Cole Wiggins
Hayeon Kim Wright

Original Certificate Applications - The Committee recommended that the Board approve the following:

Elizabeth Trimble Adams
Brandon Louis Allen
Kathrynne Paige Anna
Brandon Michael Barlek
Rebecca Loggins Beane
Aleksandra Sergeyevna Bottolfson
Ryan Christopher Bourg
David John Boyles
Cody Michael Brown
Katrina Dukes Bryant
Zachary Craig Burns
Veronica Lauren Butler
Lacie Spring Byers
Morgan William Carstens
Anna Catherine Caulder
Ruth Ann Chu
David Lee Coggins
Joel Gavin Cook
Courtney Monae Crenshaw
Amanda Reidy Doiron
Carissa Nicole Donley
Taylor Harris DuBois
Mary Katherine DuBose
Tamzin Elaine Ellerbeck
Kasie Scott Elmore
Matthew David Embler
Natalie Susan Engstrom
Caitlin Tiffany Evans
Holly Darcey Evans
Amanda Wilson Fair
Mariah Rose Hyde Clarke Ferguson
Patrick Raymond Foos
Joseph James Fornabaio
Katrina Isis Geathers
Anthony J. Gentile, Jr.
Shannon Marie Glatz
Davi D. Goncalves
Robert Christopher Goslee
Taylor Lynn Gray
Rachel Pointer Groce

Krista Marie Hagler
Almon Gerald Hall
Jonathan Mathias Hardin
Joshua Luke Harrington-Smith
Pamela Nicole Harris
Insoo Tyler Hendricks
Megan Elizabeth Hogan
Kelsey Elizabeth Hopper
Nicole Maloney Hosterman
Qingling Huang
Paula Rhea Isles
Aaron David Jennings
Stephanie Therese Kilmer
Se Houn Kim
Amanda Nicole King
Guy Kubi
Atlee Jennings Lenes
Kaying Luangsay
Kelsey Ann Magraw
Daniel R. Majan-Priegues
Ryan Christopher Mas
Ellen Margaret McCarthy
Lee Harris McCollum
Jeremy Daniel Miller
Joseph Samuel Morrow
Amiee Michelle Moser
Daniel James Moyer
Olivia Christine Nastasi
Nicolaus Michael Nemeth
Zachary Montgomery Nichols
William Robert O'Donnell
Alexis Lauren Pace
Justin Michael Page
Kenneth Benjamin Pendleton
Emily Hope Petrocy
David Rios
Victoria Jayne Ritter
Elizabeth Lee Roberts
Vladimil Roca
Ronald Robert Rubin

Spencer Robert Schultze
Leah Meghan Scully
Alyssa Marie Servie
Robert Joseph Sherwood, III
Myranda Blake Sieverding
Anna Carol Smathers
Kevin Michael Smeaton
Jacki Lee Smith
Krystal Frances Smith
Kevin Patrick Smyth
Erin Elizabeth Spencer
Charles Andrew Sprouse
William Luther Stark, III
Molly Elizabeth Steele

Kenneth Tyler Stutts
Andrew Ryan Sudran
Kara Elizabeth Tedder
John Zacharias Touloupas
Shakira Rene Vance
Justin Marshall Vaughan
Neena Pauline Wanko
Timothy Michael Weston
Jonathan Cole Wiggins
Hayeon Kim Wright
Bee Xiong
Qiong Yang
Brian Wagstaff Zick

Staff reviewed and recommended approval of the original application submitted by Michael Denis Loman, Jr. Mr. Loman failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Maira Naveed Ahmad
James Doyle Angle
Charmy Jay Anonuevo
Stacie Lynn Armstrong
Silverio Robert Balzano
Wenjing Chen
John Thomas Cummings
Brian Lewis Daves
Katherine Wells Demick
Jeffrey Lee Edgington
Elisa Frey Fernbach
Eileen Conover Groeger
Alexander Lee Hall
Elizabeth Jane Hershman
Richard Furman Hewitt Jr.
Christopher Riley Hildreth
Elizabeth Ann Hoffman

James Stanley Jackson
Jensen Kallakavumkal Jacob
Yasmine Chambers Johnson
Jason Thomas Kelly
Blair Brianne Lee
Stephanie Jalill Parrish-Chester
Jemit Patel
Danielle Marie Ponchak
Matthew Christian Rieddle
Cory Jay Seyl
Terri F. Taylor
Linda Carol Tucker
Todd Jeffrey Warlitner
Bridgett A. Weber
Vera Lynn Wood
George Alan Yearwood
Xiaomei Zhang

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

James Stanley Jackson, T9574
Stacie Lynn Armstrong, T9575
Linda Carol Tucker, T9576
Terri F. Taylor, T9577
Todd Jeffrey Warlitner, T9578
Maira Naveed Ahmad, T9579
Vera Lynn Wood, T9580
Michael Lawrence Kuhn, T9581
Jeremy George Hinckley, T9582
Ericka Ruggs Lawrence, T9583
Bridgett A. Weber, T9584
James Doyle Angle, T9585
Surya Balasubramani Pethi, T9586
Matthew Christian Rieddle, T9587
Xiaomei Zhang, T9588
Chelsea Kay Kite, T9589
Courtney Anne McDowell Rogers,
T9590
Elizabeth Jane Hershman, T9591

Chandra Rekia Tripp, T9592
Blair Brianne Lee, T9597
Silverio Robert Balzano, T9598
Brian Lewis Daves, T9599
Eileen Conover Groeger, T9600
John Thomas Cummings, T9601
Hannah Leigh Anderson, T9602
John Stephen England, T9603
Treesa Joseph, T9604
David Timothy Cockey, T9605
Theresa Ann Fowler, T9606
Patrick Matthew Corcoran, T9607
Miranda Ann Fluharty, T9608
Meagan June Massey, T9609
Amanda Nicole Fontana, T9610
Teag Koltan Jones, T9611
James Lee Kent, Jr., T9612
Michael Joseph Sherman, T9613
Jeffrey Kistler Jones, T9614

Reinstatements - The Committee recommended that the Board approve the following:

Sandra Massengill Barnes, #25462
Amy Louise Broderick, #35668
Kelli Black Hnath, #24983
Jeffrey Lee Horvath, #16519
Tracy Hope Lubsen, #25053

William Lyman Orr, #12573
Mark Augustus Toland, #17761
Tracey Thompson Welch, #18054
Cheryl Anne Willis, #27940

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Donna Juanita Byars, #31672

David Brian Robertson, #21022

Firm Registrations - The Committee recommended that the Board approve the following professional corporations and professional limited liability companies that were approved by the Executive Director:

Kurt L. Beal, CPA, PLLC
Goins CPA PLLC

Hampton & Everett, P.C.
Emily Padilla CPA, PLLC

Extension Requests - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Donna T. Council, #17214 - 6/30/17
Bria Ashia Gatewood, #40153 - 6/1/17
Michael Steven Hewat, #12394 - 6/30/17

Ronald E. Miller, #7747 - 6/30/17
Melanie Nuckols, #32229 - 3/31/17
William Reinger, #24119 - 6/30/17

The Committee recommended that the Board disapprove the following individuals for extension for completion of CPE:

Leigh Ann Mathis, #17724

Johnathon B. Wilhite, #37283

Letter of Warning - Staff recommended approval of the request to rescind the letter of warning awarded to Valerie Denning, #18581. The Committee recommended that the Board approve staff recommendation.

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Ylora Acosta
Ashley Adams
Matthew Albert
Deborah Anderson
Robert Arland
Alana Ayala
Nicholas Barnas
Tasha Barnes
William Barnes
Natalia Barriga
Jonathan Barwick
De-Kia Battle
Laura Beam
Ryan Beeson
Stephen Belch
Stephen Belcher
Lynsey Bell
Stacey Bell
Ethan Bellm
Duncan Belo
Michele Belue
Sydney Bennett
Robert Bett
William Biney

Brandon Blackerby
Melissa Blackman
Travis Blackmon
Andrew Blalock
Margaret Blanton
Lauren Bolusky
William Boney
Sara Boswell
Darby Boyd
Sherry Boyd
Mary Brandt
Connor Brank
Kristin Brigman
Keith Bristol
Jessica Brittain
Cindy Broccolo
Allie Brooks
Rachael Broom
Alisa Brown
Gregory Brown
Sarah Brown
Ashley Bryant
Penny Buckner
Christopher Burch

Stephanie Burgess
Meghan Burke
Hanna Butler
Dylan Cain
Jamie Caldwell
Samantha Campanaro
Kenneth Cargain
Ryan Carson
Kayla Carter
Grant Chambers
Eric Chamblee
Ri Chan
Rachel Chaney
Rashida Chang
Maitland Chase
Abraham Chen
Justin Chestnutt
Kaylyn Clark
Kimberly Clark
Rashaad Clavon
Adam Clayton
Tracey Clements
Erich Cloninger
Lauren Collins
Clark Colosimo
Brian Combs
Allison Core
Brian Crutchfield
Eva Cruz
Andrew Cullinan
Sharon Cullipher
Carlie Cunningham
Christopher Cunningham
Brian Currin
Daniel Dapkiewicz
Laura Davenport
Casey Davis
Virginia Dawson
Caroline DeRhodes
Candace DeSantes
Edward DeSaussure
Antwain Dickens
Sarah Dietz

David Dimsdale
Ashleigh Dobbins
Jeremy Donabedian
Austin Donze
Charles Dorcelien
Brian Douglass
Julie Drahushuk
Alicia Driver
Mamie Duckworth
Stephen Duncan
Drew Dunn
James Durand
Abigail Durham
Sarah Edwards
Nancy Elliott
Brooke English
Kimberly Ervin
Karina Escalante
Sarah Exley
Andrew Fairchild
Michael Falcone
Melanie Falk
Caitlin Faughnan
Alison Faustyn
Susan Fenwick
Arlene Ferriter
Thomas Fiedler
Sean Fitzgerald
Ryan Fletcher
Katlyn Foster
Laura Frazier
Landry Frei
Anna Futrell
Paige Garner
John Garrett
Philip Garrigan
Min Ge
Rebecca Geddes
Chad Gibbs
Garrett Gidlow
Nicholas Gittin
John Given
Sarah Glovier

Haley Good
Jessica Grant
Thomas Greene
Benjamin Gregory
Rachel Grote
Monica Gutierrez
Geoffrey Haigler
Turner Haigwood
Gregory Hales
Tariq Hamed
Allison Harden
Jordan Harrell
Cameron Harrison
Dustin Harrison
Andrew Harward
John Haus
Kali Havner
Shernelia Hawkins
Daniel Hayes
Kimberly Hecht
Margaret Helmig
Steven Helms
Gregg Hemric
Reanne Henry
Hayley Henson
Juan Hernandez
Michele Hewitt
Joshua Hill
Joshua Hinchler
Elizabeth Hinson
Ann Hobson
Crystal Hoegen
Robert Hogan
Amanda Holland
Teresa Holland
Jonathan Holt
Benjamin Horne
Ethan Howell
Ryan Hucks
Lindsay Huebler
Staci Huffman
Noah Huffstetler
Trevor Huggins

Lauren Hughes
Paul Humienny
Kevin Israel
Hamilton James
Nicholaus James
Kellie Janes
Joyce Jarrett
Lisa Johansen
Sarah Johnson
Tonnette Johnson
Emily Jones
Zachery Jones
Leonnie Odette Kangaji
Gurpreet Kaur
Timothy Kearns
Jessica Kenny
Michael Kentfield
Hyon-Kyoung Kim
Paul Kim
Brittany King
Kathryn King
Victoria King
William Koernig
Kevin YinTak Kwong
Victoria Lacivita
Bart Landen
Cortney Leggett
Zhekang Li
Marjorie Loflin
Jordan Loman
Ernest Lookabill
Holly Lorms
Travis Lowman
Casey Maciej
Thomas MacInnes
Ryan Mack
Lisa Maida
LaToya Malloy
Patricia Mann
Michelle Marley
Chloe Massey
Claire Mathias
Brooke Mathis

Susanne Matthews
Patrizia McCoy
Henry McDonald
Madison McDonald
Ian McKee
Breanna McShea
Parker Megginson
Michael Meglin
Jack Melhorn
James Merritt
Erin Meyer
Allison Miller
Kareem Miller
Manoj Mirchandani
Robert Moore
Jason Morgan
Donna Morris
Andrew Mothena
Marzouck Moussiliou-Coles
Stacy Mroz
Allison Murphy
Taylor Murphy
Newsam Mutamba
Sasha Myers
Morgan Nash
Nader Nasrallah
Francisco Naveira
Luan Nguyen
Tri Nguyen
Sarah Nicholls
Nelly Njau
Evariste Ntirenganya
David Nussman
Nkemjika Nwosu
Nana Nyanor
Addysen O'Briant
Caitlin O'Neil
Mofopefoluwa Obadina
Abigail Odette
Adaora Okonkwo
David Padykula
Mark Parsells
Kenan Patel

Nirali Patel
Christopher Patterson
Chelsea Payne
Philip Pearce
Tiffany Pearce
Meghan Perdue
Cecilia Peters
Jasmine Pettaway
Phuong Pham
Thanh Pham
Adam Phillips
Ljiljana Pilipovic
Haley Pope
Austin Powell
Brittany Powell
James Powell
Ian Pratt
Aaron Pryor
Sarah Putnam
Veronika Quintana
Natalie Reed
Samantha Reed
Stuart Reese
John Reid
Jonathon Rembecki
Christopher Rezac
Katherine Rice
Amber Richardson-Booker
Nora Richmond
Ryan Ricks
Gregory Rierson
Andrew Riordan
Micah Rivera
Hillary Roberts
Shaun Roberts
Ellen Rockefeller
Samuel Roebuck
Bradley Rogers
Julian Rojas
Debra Roque
Roberto Rosario
Samantha Rosier
Elizabeth Ross

William Ross
Meghan Ruddy
Drew Saia
Kyle Salvaterra
Mariana Samanez
Richard Sater
Jason Sauder
Landon Savino
Reyna Sawyer
Elizabeth Saylor
Thomas Schotzinger
Andrew Schuett
Amanda Scott
Taylor Seal
Vanessa Seiglie
Tyler Sell
Hogan Sellers
Mansa Shah
Payal Shah
Stephen Sheller
Amber Shively
Joshua Sigmon
Karen Singletary
Emily Sisk
Lanita Slaughter
Rakita Sledge
Meredith Sloboda
Cameron Smith
Conor Smith
Daniel Smith
Jennifer Smith
Susan Smitherman
Eric Sommermann
Kayleigh Spangler
Caroline Speer
Zachary Spicer
Stephen Spivey
Stacey Stafford
Nicholas Steward
Makayla Stiffler
Sheila Stone
Sarah Sullivan
Steven Sumner

Shanique Sumter
Vevian Sun
Jared Swavely
Wesley Sweigart
Kayla Sykes
Raenie Talon
Willie Tate
David Templeton
Martrice Terry
Taylor Tibbs
Spencer Tiedge
Meredith Timberlake
Lindsay Tippet
Tawnia Tolliver
Ashley Tomasula
Matthew Trivison
Sherry Truax
Teresa Turner
Sarah Turpin
Petra Tyndall
Onur Uman
Carlos Valencia
Henrica Van Oort
Matthew VanDyne
Kabao Vang
Christopher Vaughan
Tessa Vinson
Eric Vozzo
Cassandra Wagner
Lauren Walker
Katherine Warlick
Cooper Wasil
Joshua Waters
James Wax
Patricia Weekley
Walter Wessinger
Dylan Westrick
Patrick White
David Whiteman
Aviance Williams
Brittany Williams
Vaughn Williams
Paul Willoughby

Heather Wilson
Jeremy Winters
Michael Wolfe
Angelica Wonders
AnnMarie Wood
Edgar Woodliff
Kenneth Woodruff

Kevin Yang
Justin Yarbrough
Barry Yoder
Justin Young
Aaron Zerkel
Liudmila Zill

REPORT OF THE AUDIT COMMITTEE: Mr. Cook presented the plan for the upcoming audit of the Board for the year ending March 31, 2016, as discussed with Messrs. Truitt and Nance.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the Strategic Plan Objectives from the January 14, 2017 strategic planning session. Messrs. Truitt and Williams moved to approve Strategic Plan Objectives as presented. Motion passed (Appendix XI).

CLOSED SESSION: Mr. Biggs and Ms. Brown moved to enter Closed Session to receive legal advice from Legal Counsel regarding a court matter and to discuss a matter from the Personnel Committee. Motion passed. Messrs. Truitt and Trainor left the session during the discussion with Legal Counsel. Messrs. Brooks, Nance, and Trainor were not present during the Personnel Committee discussion.

PUBLIC SESSION: The Board re-entered Public Session.

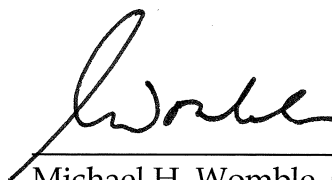
ADJOURNMENT: Messrs. Womble and Cook moved to adjourn the meeting at 11:26 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael H. Womble, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016145

IN THE MATTER OF:

Bereket Ezra Baissa, #37794
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. The Respondent was the holder of North Carolina certificate number 37794 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2014 requirements.
5. The Respondent provided proof of his base forty (40) hours of CPE but was unable to provide documentation of at least one and one-half (1.5) hours of ethics from a sponsor registered with NASBA that he earned between January 1, 2014, and June 30, 2015, to meet the 2014 ethics CPE requirement.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

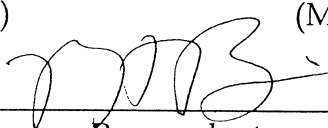
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CPA EXAMINERS

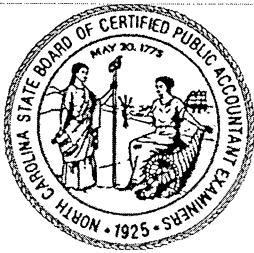
Consent Order - 3
Bereket Ezra Baissa

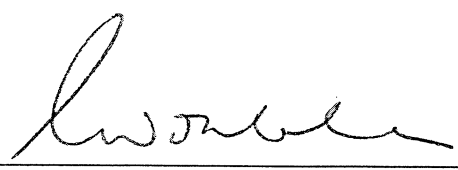
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 7 DAY OF December, 2016.
(Day) (Month) (Year)

Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NC BOARD OF
DEC -9 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016177-1 and C2016177-2

IN THE MATTER OF:
David Edward Cochran, #19612
David Cochran, CPA, P.L.L.C.
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. David Edward Cochran (hereinafter "Respondent") is the holder of North Carolina certificate number 19612 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for his firm, David Cochran, CPA, P.L.L.C. ("Firm"), and had ultimate responsibility for the filing and remittance of taxes withheld from the Firm's employees' paychecks.
3. The Internal Revenue Service ("IRS") issued tax liens against the Firm for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least nine (9) quarters beginning in the fourth quarter of 2013 to the present.
4. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0202, and .0207.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

JAN 6 - 2017

Consent Order - 2

David Edward Cochran

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Certified Public Accountant certificate issued to the Respondent, David Edward Cochran, is hereby permanently revoked.
2. The firm registration for David Cochran, CPA, P.L.L.C., is hereby suspended.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

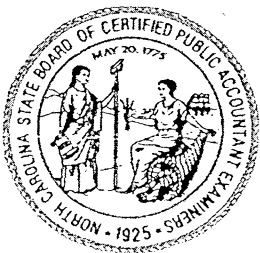
CONSENTED TO THIS THE 4 DAY OF January, 2017.
(Day) (Month) (Year)

David Edward Cochran
Respondent

David E. Cochran
Individual authorized to sign on behalf of Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

JAN 6 - 2017

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2016259

IN THE MATTER OF:
Patricia F. Mueller, CPA, #27154
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Patricia F. Mueller (hereinafter "Respondent") is the holder of North Carolina certificate number 27154 as a certified public accountant.
2. The Respondent disclosed that one of her audits had been referred by the United States Department of Labor ("DOL") to the AICPA for evaluation.
3. The AICPA Technical Standards Subcommittee reviewed the 401(k) Employee Benefit Plan Audit of Financial Statements and corresponding workpapers as of and for the Year Ended December 31, 2011, and recommended a "letter of required corrective action." The Respondent accepted that letter on February 6, 2016.
4. The Respondent subsequently disclosed the matter to the Board. The Board staff opened a case and requested documentation and information from the Respondent.
5. The Respondent provided the Board staff with documentation regarding the audit and the AICPA investigation. Upon review of these materials, the Board has identified potential deficiencies of audit standards.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF

JAN 11 2017

CPA EXAMINERS

2. If proven at hearing, the alleged audit deficiencies could constitute violations of 21 NCAC 08N .0403 (Audit Standards) and .0212 (Competence).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

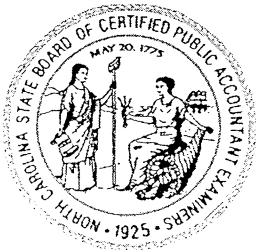
1. The Respondent, Patricia F. Mueller, is censured.
2. The Respondent must provide the Board with confirmation that she is no longer performing Employee Benefit Plan audit services for the duration of the AICPA imposed suspension.
3. In the event that she provides Employee Benefit Plan audit services in the future, the Respondent must complete Auditing Defined Contribution Plans CPE totaling eight (8) hours.
4. In the event that she provides Employee Benefit Plan audit services in the future, the Respondent must provide the Board with copies of all correspondence related to the selection and review by the AICPA of the engagement identified for post-issuance review.

CONSENTED TO THIS THE 6th DAY OF January, 2017.
(Day) (Month) (Year)

Patricia F. Mueller, CPA
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
VICE-President

NC BOARD OF

JAN 11 2017

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2016362-1

IN THE MATTER OF:
Brian David Donahue, CPA, #37898
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Brian David Donahue, CPA, (hereinafter "Respondent") is the holder of North Carolina certificate number 37898 as a certified public accountant. The Respondent provides professional services through his firm, Donahue Associates, LLC ("Firm"). At all relevant times, Donahue was the sole partner and president of the Firm.
2. In June 2016, the Public Company Accounting Oversight Board ("PCAOB") entered an "Order Instituting Disciplinary Proceedings, Making Findings and Imposing Sanctions" ("Order") against the Respondent and his Firm.
3. The Order was imposed upon the consent of the Respondent and the Firm, though they did not admit or deny many of the findings made within the Order.
4. The Order imposed sanctions based upon the Firm's failure to obtain engagement quality reviews as required by the PCAOB rules, even though it had engaged in audits of three (3) public companies.
5. The Order also imposed sanctions based upon a failure to take appropriate steps after the Respondent detected, or otherwise became aware of, information indicating that an illegal act had occurred within one of its audit clients.
6. The Respondents cooperated fully with the Board's inquiry and also the matter before the PCAOB.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including

JAN 12 2017

the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The Respondent's failures to follow all applicable rules of the PCAOB constitute violations of 21 NCAC 08N .0204 and .0212.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

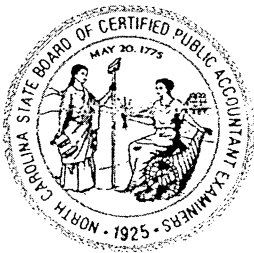
1. The Respondent is censured.
2. Neither the Respondent nor the Firm shall perform audit services in this State for a period of one (1) year.

CONSENTED TO THIS THE 16 th DAY OF JANUARY, 2017.
(Day) (Month) (Year)

Brian Donahue
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

JAN 12 2017

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016174-1 and C2016174-2

IN THE MATTER OF:

Michael A. Jakielski, #13985
Michael A. Jakielski, CPA, P.A.
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Michael A. Jakielski (hereinafter "Respondent") was the holder of North Carolina certificate number 13985 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for his firm, Michael A. Jakielski, CPA, P.A. ("Firm"), and had ultimate responsibility for the filing and remittance of taxes withheld from the Firm's employees' paychecks.
3. The Internal Revenue Service ("IRS") issued tax liens against the Firm for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least sixteen (16) quarters beginning in the second quarter of 2011 to the present.
4. The Respondent was a defendant in a civil suit. A Default Judgment was rendered against the Respondent and the Firm on October 31, 2014. The Default Judgment states:

...the court finds that the plaintiff was damaged as a result of defendants' negligence and that the plaintiff suffered damages....
5. The Respondent failed to disclose either the civil suit or Judgment on his December 2014 firm renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

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CPA EXAMINERS

Consent Order - 2
Michael A. Jakielski

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0202, and .0212.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Certified Public Accountant certificate issued to the Respondent, Michael A. Jakielski, is hereby permanently revoked.
2. The firm registration for Michael A. Jakielski, CPA, P.A., is hereby suspended.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

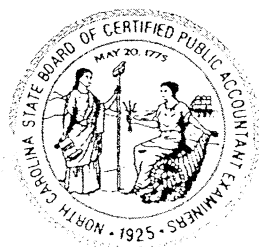
CONSENTED TO THIS THE 19 DAY OF December, 2016.
(Day) (Month) (Year)

Michael A. Jakielski
Respondent

Michael A. Jakielski
Individual authorized to sign on behalf of Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JAN 20 2017
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016275-1 and C2016275-2

IN THE MATTER OF:

William Marsh Palmer, CPA, #35295

William M. Palmer, CPA
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. William Marsh Palmer, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 35295 as a Certified Public Accountant.
2. William M. Palmer, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
 - (1) audits;
 - (2) reviews of financial statements;
 - (3) compilations of financial statements; or
 - (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

NC BOARD OF

JAN 11 2017

CPA EXAMINERS

Consent Order - 2

William Marsh Palmer, CPA

William M. Palmer, CPA

5. The Respondent disclosed on the Firm's annual firm renewal that the Firm had performed one Agreed-Upon-Procedures ("AUP") engagement in 2011.
6. An AUP constitutes an engagement performed in accordance with the Statements on Standards for Attestation Engagements and therefore necessitated a peer review.
7. The Respondent has not engaged in any other engagements subject to peer review and has indicated to the Board that he does not presently desire to engage in those services.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing an AUP, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a five-hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.

NC BOARD OF

JAN 11 2017

CPA EXAMINERS

Consent Order - 3
William Marsh Palmer, CPA
William M. Palmer, CPA

3. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

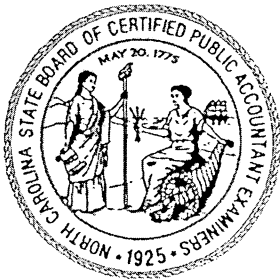
CONSENTED TO THIS THE 5th DAY OF January 2017, _____

William M. Palmer WM
Individual authorized to sign on behalf of Respondent Firm

WM
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY,
2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

JAN 11 2017

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016279-1 and C2016279-2

IN THE MATTER OF:
Richard W. Wood, CPA, #15241
Richard W. Wood, CPA, PA
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Richard W. Wood, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 15241 as a Certified Public Accountant.
2. Richard W. Wood, CPA, PA, (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
3. The Respondent is the supervising CPA of the Firm and, as such, is the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
 - (1) audits;
 - (2) reviews of financial statements;
 - (3) compilations of financial statements; or
 - (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

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DEC 29 2016

CPA EXAMINERS

1. The Respondent has provided information to the Board that he performed a review in 2011 and three (3) reviews in 2012.
2. By performing reviews, the Firm was required to undergo a peer review.
3. The Respondent has not engaged in any other engagements subject to peer review and has indicated to the Board that he does not presently desire to engage in those services.
4. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing reviews, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a five-hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.

Consent Order - 3
Richard W. Wood, CPA
Richard W. Wood, CPA, PA

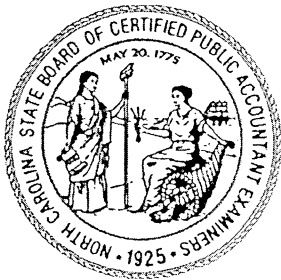
3. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

CONSENTED TO THIS THE 27 DAY OF DECEMBER, 2016.

RICHARD W. WOOD
Individual authorized to sign on behalf of Respondent Firm
Richard W. Wood
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY,
2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
DEC 29 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016223-1 and C2016223-2

IN THE MATTER OF:
Deirdre Clare Morrison, CPA, #33822
Deirdre C. Morrison, CPA
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Deirdre Clare Morrison, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 33822 as a Certified Public Accountant.
2. Deirdre C. Morrison, CPA (hereinafter "Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
 - (1) audits;
 - (2) reviews of financial statements;
 - (3) compilations of financial statements; or
 - (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.
5. The Respondent disclosed on the Firm's annual firm renewal that the Firm had performed audits and other engagements subject to peer review for the years 2009 through 2014.
6. By performing those audits and other services, the Firm was required to undergo a peer review.

NC BOARD OF

JAN 13 2017

CPA EXAMINERS

7. The Respondent initiated the peer review process, but did not complete a peer review.
8. The Respondent has indicated that she has ceased performing audit services for clients.
9. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing audits, her Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a one-thousand dollar (\$1000) civil penalty to be remitted with this signed Consent Order.
3. The Respondent shall pay a five-hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.

NC BOARD OF

JAN 13 2017

CPA EXAMINERS

Consent Order - 3

Deirdre Clare Morrison, CPA

Deirdre C. Morrison, CPA

4. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

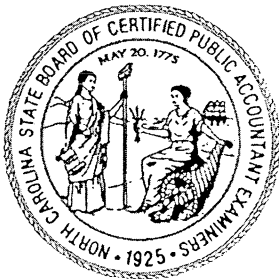
CONSENTED TO THIS THE 7th DAY OF January, 2017.

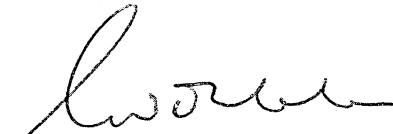

Individual authorized to sign on behalf of Respondent Firm

DEIRDRE CLARE MORRISON
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY,
2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NC BOARD OF

JAN 13 2017

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016225-1 and C2016225-2

IN THE MATTER OF:
Martin Lee Price, CPA, #24831
Martin L. Price, CPA, PA
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Martin Lee Price, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 24831 as a Certified Public Accountant.
2. Martin L. Price, CPA, PA, (hereinafter "Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
 - (1) audits;
 - (2) reviews of financial statements;
 - (3) compilations of financial statements; or
 - (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

NC BOARD OF

JAN 17 2017

CPA EXAMINERS

5. The Respondent disclosed on the Firm's annual firm renewal that the Firm had performed audits and compilations for the years 2007 through 2012. It had also performed compilations in 2013.
6. By performing a compilation, the Firm was required to undergo a peer review.
7. The Firm had completed a peer review in 2007 and substantially completed the peer review process again in 2010. However, the process was never fully completed and the Firm did not receive a final letter of acceptance as required by 21 NCAC 08M .0106(b) which provides that "A peer review shall not be complete until the Final Letter of Acceptance is issued by the peer review program with the new due date."
8. The Firm has not undergone any further peer reviews since the incomplete review in 2010 despite providing services subject to peer review through 2013.
9. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent knew that his audits and compilations subjected his Firm to peer review. The Respondent should have known that its 2010 peer review was incomplete. The failure to finalize the 2010 peer review or to participate in a subsequent peer review constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

Consent Order - 3
Martin Lee Price
Martin L. Price, CPA, PA

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a one-thousand dollar (\$1000) civil penalty to be remitted with this signed Consent Order.
3. The Respondent shall pay a five-hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.
4. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

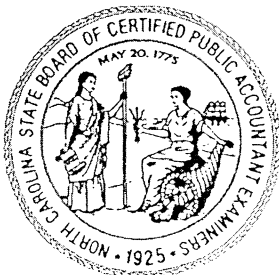
CONSENTED TO THIS THE 12 DAY OF January, 2017.

Martin S. Price
Individual authorized to sign on behalf of Respondent Firm

Martin S. Price
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY,
2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

JAN 17 2017

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016283-1 and C2016283-2

IN THE MATTER OF:
Herman Lee Miller, CPA, #32048
H. Lee Miller, CPA
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Herman Lee Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 32048 as a Certified Public Accountant.
2. H. Lee Miller, CPA, (hereinafter "Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
 - (1) audits;
 - (2) reviews of financial statements;
 - (3) compilations of financial statements; or
 - (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

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CPA EXAMINERS

5. The Respondent disclosed on the Firm's annual firm renewals that the Firm had participated in some engagements that were subject to peer review. Upon further inquiry from the Board, the Respondent disclosed that he had performed an audit for the same company in 2014, 2015 and 2016; he also performed a compilation engagement in 2016.
6. By performing audits and a compilation, the Firm was required to undergo a peer review. The Respondent submitted an application for the peer review program to the AICPA and was told that the application would be processed. The Respondent did not follow up on that application and never obtained a peer review.
7. The Respondent asserts that he will no longer accept engagements from clients that would necessitate a peer review.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing audits and a compilation, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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CPA EXAMINERS

Consent Order - 3
Herman Lee Miller, CPA
H. Lee Miller, CPA

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall pay a five-hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.
3. The Respondent shall pay a one-thousand dollar (\$1000) civil penalty to be remitted with this signed Consent Order.
4. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

CONSENTED TO THIS THE 14th DAY OF January, 2017.

H. Lee Miller

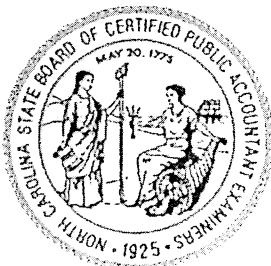
Individual authorized to sign on behalf of Respondent Firm

Herman Lee Miller, CPA

Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY,
2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]

President

NC BOARD OF

JAN 18 2017

CPA EXAMINERS

North Carolina Board of CPA Examiners Strategic Objectives

Level	Strategic
Objective	Objective Overview
Excellent Customer Service	The Board will continually evaluate and identify ways to enhance overall customer service.
Effective Enforcement	The Board will ensure that CPAs continue to demonstrate professionalism, competence, and adherence to ethical standards when utilizing the CPA title or when engaged in the practice of public accountancy. The Board will be proactive in its enforcement in order to fully protect the citizens of North Carolina and the public at large.
Enhance Audit Quality	The Board will increase the confidence of the public in audit reports by promoting and enforcing competency and ethical standards.
Competency-Based CPE	The Board will ensure that CPE requirements reflect best educational practices and are relevant to licensees.
Improve Public Awareness and Accessibility	The Board will work to ensure that the consuming public and licensees more fully understand the Board's mission and purpose, and have access to the services of the Board.
Integrated Technology	The Board will effectively utilize technology to support its work.